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Date: February 24, 2006

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Attorney Docket No. 2004-0106A

From: Nils E. Pedersen

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Please direct all questions concerning the transmittal of these pages to Nils E. Pedersen.

RE: Serial No. 10/801,555 (Daisuke TANAKA et al.), filed March 17, 2004

MESSAGE:

Attached please find the substitute specification and abstract for the above-referenced application. If you require anything further, please let me know.

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